

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION**

SIDNEY E. PENMAN	§	
	§	
V.	§	1:04CV37LG-RHW
	§	
JOHN W. SNOW, SECRETARY	§	
U.S. DEPARTMENT OF THE	§	
TREASURY	§	DEFENDANT

JUDGMENT ON DECISION BY THE COURT
PURSUANT TO FED. R. CIV. P. 58

This action came on for trial before the Court, the issues having been duly heard and a decision having been duly rendered in the form of Findings of Facts and Conclusions of Law stated orally and recorded in open court pursuant to FED. R. CIV. P. 52,

IT IS THEREFORE ORDERED AND ADJUDGED, that the Plaintiff, Sidney E. Penman, take nothing, that the claims against the Defendant, John W. Snow, Secretary of the U. S. Department of the Treasury, be dismissed on the merits, and that the Defendant, John W. Snow, Secretary of the U. S. Department of the Treasury, recover of the Plaintiff his costs of action.

SO ORDERED AND ADJUDGED this the 12th day of June, 2006.

s/ *Louis Guirola, Jr.*
LOUIS GUIROLA, JR.
UNITED STATES DISTRICT JUDGE